

# Senate Amendment 5249

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1 1 Amend Senate File 2374 as follows:  
1 2 #1. Page 10, before line 32 by inserting:  
1 3 <DIVISION \_\_\_\_  
1 4 INHERITANCE TAX  
1 5 Sec. \_\_\_\_ Section 450.7, subsection 1, paragraph a,  
1 6 Code Supplement 2009, is amended to read as follows:  
1 7 a. The share of the estate passing to the surviving  
1 8 spouse, and parents, grandparents, great-grandparents,  
1 9 and other lineal ascendants, children including legally  
1 10 adopted children and biological children entitled to  
1 11 inherit under the laws of this state, stepchildren, and  
1 12 grandchildren, great-grandchildren, and other lineal  
1 13 descendants, and nieces and nephews is excluded from  
1 14 taxation under this chapter.  
1 15 Sec. \_\_\_\_ Section 450.9, Code 2009, is amended to  
1 16 read as follows:  
1 17 450.9 Individual exemptions.  
1 18 In computing the tax on the net estate, the  
1 19 entire amount of property, interest in property, and  
1 20 income passing to the surviving spouse, and parents,  
1 21 grandparents, great-grandparents, and other lineal  
1 22 ascendants, children including legally adopted children  
1 23 and biological children entitled to inherit under the  
1 24 laws of this state, stepchildren, and grandchildren,  
1 25 great-grandchildren, and other lineal descendants, and  
1 26 nieces and nephews are exempt from tax.  
1 27 Sec. \_\_\_\_ Section 450.10, subsection 6, Code 2009,  
1 28 is amended to read as follows:  
1 29 6. Property, interest in property, or income  
1 30 passing to the surviving spouse, and parents,  
1 31 grandparents, great-grandparents, and other lineal  
1 32 ascendants, children including legally adopted children  
1 33 and biological children entitled to inherit under the  
1 34 laws of this state, stepchildren, and grandchildren,  
1 35 great-grandchildren, and other lineal descendants, and  
1 36 nieces and nephews is not taxable under this section.  
1 37 Sec. \_\_\_\_ APPLICABILITY. This division of this Act  
1 38 applies to decedents dying on or after July 1, 2010.>  
1 39 #2. By renumbering as necessary.

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